

		FOR OFF USE					

LL1

2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0044354</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Resurrection Life Center</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/2004</u> to <u>06/30/2005</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>7370 West Talcott Avenue</u> <u>Chicago</u> <u>60631</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>		(Signed) _____ (Date) _____	
Telephone Number: <u>(773) 594-7400</u> Fax # <u>(773) 594-7402</u>		(Type or Print Name) _____	
IDPA ID Number: <u>362235165002</u>		(Title) _____	
Date of Initial License for Current Owners: <u>02/02/1998</u>		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	
Type of Ownership:		(Print Name and Title) _____	
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT		(Firm Name <u>Altschuler, Melvoin and Glasser LLI</u> & Address) <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust		(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	
IRS Exemption Code <u>501(c)(3)</u>		MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
<input type="checkbox"/> PROPRIETARY			
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____			
<input type="checkbox"/> GOVERNMENTAL			
<input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact Name: <u>Christine A. Hanover</u> Telephone Number: <u>(312) 384-6000</u> Please send copies of desk review and audit adjustments to address on this page			

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Resurrection Life Center# 0044354 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds 04/07/2005

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>83</u>	Skilled (SNF)	<u>93</u>	<u>31,165</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>34</u>	Intermediate (ICF)	<u>34</u>	<u>12,410</u>	3
4		Intermediate/DD			4
5	<u>42</u>	Sheltered Care (SC)	<u>32</u>	<u>14,460</u>	5
6		ICF/DD 16 or Less			6
7	<u>159</u>	TOTALS	<u>159</u>	<u>58,035</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>12,669</u>	<u>12,540</u>	<u>4,729</u>	<u>29,938</u>	8
9	SNF/PED					9
10	ICF	<u>10,207</u>	<u>2,010</u>	<u>89</u>	<u>12,306</u>	10
11	ICF/DD					11
12	SC	<u>11</u>	<u>14,538</u>		<u>14,549</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>22,887</u>	<u>29,088</u>	<u>4,818</u>	<u>56,793</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 97.86%

D. How many bed-hold days during this year were paid by the Department?

111 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 03/26/1998

J. Was the facility purchased or leased after January 1, 1978?

YES ☐

Date _____

NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 93 and days of care provided 3,487Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 06/30/05 Fiscal Year: 6/30/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Resurrection Life Center # 0044354 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	352,484	39,522		392,006		392,006		392,006		1
2	Food Purchase		337,542		337,542		337,542	(3,405)	334,137		2
3	Housekeeping	212,988	19,949		232,937		232,937		232,937		3
4	Laundry	67,170	222,328		289,498		289,498	(58,268)	231,230		4
5	Heat and Other Utilities			153,443	153,443		153,443		153,443		5
6	Maintenance	57,369	14,299	113,780	185,448		185,448		185,448		6
7	Other (specify):*										7
8	TOTAL General Services	690,011	633,640	267,223	1,590,874		1,590,874	(61,673)	1,529,201		8
B. Health Care and Programs											
9	Medical Director			10,125	10,125		10,125		10,125		9
10	Nursing and Medical Records	2,930,897	101,275	3,210	3,035,382		3,035,382	6,314	3,041,696		10
10a	Therapy	90,236	2,890	1,370	94,496		94,496		94,496		10a
11	Activities	186,007	5,510	7,224	198,741		198,741		198,741		11
12	Social Services	138,032	68		138,100		138,100		138,100		12
13	CNA Training										13
14	Program Transportation		67	92	159		159		159		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,345,172	109,810	22,021	3,477,003		3,477,003	6,314	3,483,317		16
C. General Administration											
17	Administrative	86,190		614,306	700,496		700,496	(614,306)	86,190		17
18	Directors Fees										18
19	Professional Services			50,705	50,705		50,705		50,705		19
20	Dues, Fees, Subscriptions & Promotion			7,013	7,013		7,013		7,013		20
21	Clerical & General Office Expense	99,103	28,267	11,635	139,005		139,005	415,833	554,838		21
22	Employee Benefits & Payroll Taxes			1,358,269	1,358,269		1,358,269	33,741	1,392,010		22
23	Inservice Training & Education										23
24	Travel and Seminars			2,923	2,923		2,923		2,923		24
25	Other Admin. Staff Transportation			1,795	1,795		1,795		1,795		25
26	Insurance-Prop.Liab.Malpractice			179,514	179,514		179,514		179,514		26
27	Other (specify):*										27
28	TOTAL General Administration	185,293	28,267	2,226,160	2,439,720		2,439,720	(164,732)	2,274,988		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,220,476	771,717	2,515,404	7,507,597		7,507,597	(220,091)	7,287,506		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Resurrection Life Center

#0044354

Report Period Beginning:

07/01/2004

Ending:

06/30/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			718,074	718,074		718,074	55,134	773,208			30
31	Amortization of Pre-Op. & Org											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			35,346	35,346		35,346		35,346			35
36	Other (specify): ³											36
37	TOTAL Ownership			753,420	753,420		753,420	55,134	808,554			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		817,101		817,101		817,101		817,101			39
40	Barber and Beauty Shops			46,151	46,151		46,151		46,151			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			65,378	65,378		65,378		65,378			42
43	Other (specify): ³ Nonallowable Costs											43
44	TOTAL Special Cost Centers		817,101	111,529	928,630		928,630		928,630			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,220,476	1,588,818	3,380,353	9,189,647		9,189,647	(164,957)	9,024,690			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer-	OHF USE	
		ence	ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Program				3
4 Non-Patient Meals	(2,447)	2		4
5 Telephone, TV & Radio in Resident Room				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patient				7
8 Laundry for Non-Patients	(58,268)	4		8
9 Non-Straightline Depreciation	(4,242)	30		9
10 Interest and Other Investment Income				10
11 Discounts, Allowances, Rebates & Refund				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax				13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transaction				15
16 Personal Expenses (Including Transportation				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions				20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainer				22
23 Malpractice Insurance for Individual				23
24 Bad Debt				24
25 Fund Raising, Advertising and Promotiona				25
26 Income Taxes and Illinois Personal				26
27 Property Replacement Tax				27
28 CNA Training for Non-Employee				28
29 Yellow Page Advertising				29
30 Other-Attach Schedule See attached pg 5A	(958)			30
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (65,915)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule	\$		31
32 Donated Goods-Attach Schedule			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	(99,042)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (99,042)		36
37 TOTAL ADJUSTMENTS (A) and (B)	\$ (164,957)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport		x	\$		38
39					39
40 Gift and Coffee Shop		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Resurrection Life Center
Provider #: 0044354
07/01/2004 to 06/30/2005

Schedule 5A

VI. Adjustment Detail
Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Offset vending income	(958)	2

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center

0044354

Report Period Beginning: 07/01/2004 Ending: 06/30/2005

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Resurrection Health Care	100	See attached				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Nursing supplies	\$	Resurrection Health Care	100.00%	\$ 6,314	\$ 6,314	1
2	V	17	Intercompany expense:	614,306	Resurrection Health Care	100.00%		(614,306)	2
3	V	21	Other administrative & genera		Resurrection Health Care	100.00%	223,691	223,691	3
4	V	21	Clerical & data processing		Resurrection Health Care	100.00%	192,142	192,142	4
5	V	22	Employee benefits		Resurrection Health Care	100.00%	33,741	33,741	5
6	V	30	Depreciation		Resurrection Health Care	100.00%	59,376	59,376	6
7	V	39	Intercompany pharmaci	807,696	Resurrection Health Care	100.00%	807,696		7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,422,002			\$ 1,322,960	\$ * (99,042)	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center # 0044354 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	See attached pg 7A										2
3											3
4											4
5											5
6											6
7											7
8	Sister Elizabeth Tremczynsk	Director	Board of Directors	0.00	107,120						8
9	* Sister Elizabeth is also attached on the Board of Directors listing										9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center# 0044354Report Period Beginning: 07/01/2004Ending: 6/30/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Resurrection Health Care/Med. Center
 Street Address 7435 W. Talcott
 City / State / Zip Code Chicago, IL 60631
 Phone Number (773) 774-8000
 Fax Number (773) 594-7488

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10 Nursing supplies				\$	\$		6,314	1
2	21 Clerical & data processing							192,142	2
3	21 Other administrative & genera							223,691	3
4	22 Employee benefits							33,741	4
5	30 Depreciation							59,376	5
6	39 Intercompany pharmaci							807,696	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		1,322,960	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							\$	\$			\$	1
2	N/A											2
3												3
4												4
5												5
	Working Capital											
6												6
7	N/A											7
8												8
9	TOTAL Facility Related						\$	\$			\$	9
	B. Non-Facility Related*											
10	N/A											10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$	\$			\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

B. Real Estate Taxes

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report </div>			
1. Real Estate Tax accrual used on 2004 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.			
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		\$	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2000		8
	2001		9
	2002		10
	2003		11
	2004	N/A	12
Facility is a not-for-profit and does not pay real estate taxes.			

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Resurrection Life Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044354

CONTACT PERSON REGARDING THIS REPORT Lou Fragoso

TELEPHONE (773) 594-8556 FAX #: (773) 594-8567

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u> </u>	<u>N/A</u>	\$ <u> </u>	\$ <u> </u>
2. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS		\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center

0044354 Report Period Beginning:

07/01/2004 Ending:

06/30/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 81,000 B. General Construction Type: Exterior Brick/Concrete Frame Steel Number of Stories 2C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>281,860</u>	<u>1996</u>	<u>\$ 3,600,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	281,860		\$ 3,600,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center

0044354

Report Period Beginning:

07/01/2004 Ending: 06/30/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	159		1998	\$ 11,711,085	\$ 626,575	Various	\$ 626,575		\$ 4,674,228
5									
6									
7									
8									
Improvement Type**									
9	Window for chapel		1998	16,500	1,650	10	1,650		10,725
10	Interior sign system		1998	1,898	190	10	190		1,235
11	Modify nurse call system		1998	4,692	313	15	313		2,034
12	Install water softener		1998	2,325	233	10	233		1,514
13	Exterior directional illuminated sign		1999	15,825	1,583	10	1,583		10,287
14	Exterior main illuminated sign		1999	12,265	1,227	10	1,227		7,975
15	Five foot fence and gate		1999	7,974	532	15	532		3,457
16	Spacesaver medical records system		1999	12,661	1,266	10	1,266		8,229
17	Electrical work-kitchen door holders		1999	900	60	15	60		390
18	Replacement flooring shower and tub rooms		1999	8,037	536	15	536		3,494
19	Electric water heater		1999	2,570	257	10	257		1,671
20	Work on second floor		2000	3,144	157	20	157		942
21	Digital access control system		2000	3,252	163	20	163		978
22	Electrical work - kitchen door holders		2000	2,165	108	20	108		648
23	Architect fees		2000	3,145	105	30	105		630
24	Site lighting		2000	7,686	256	30	256		1,536
25	Site lighting		2000	14,947	498	30	498		2,988
26	Electrical work - Chapel		2000	1,354	45	30	45		270
27	Front entrance canopy		2000	60,000	2,000	30	2,000		12,000
28	Laundry plumbing and piping		2000	16,600	553	30	553		3,318
29	Construction work		2000	10,110	337	30	337		2,022
30	Flooring		2000	600	40	15	40		220
31	Flooring		2000	625	42	15	42		231
32	Raceway for signs		2000	1,504	75	20	75		413
33	Rubrail		2000	903	45	20	45		248
34	Rubrail		2000	875	44	20	44		242
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center

0044354

Report Period Beginning:

07/01/2004 Ending: 06/30/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1 Improvement Type**	2 Year Constructed	3 Cost	4 Current Book Depreciation	5 Life in Years	6 Straight Line Depreciation	7 Adjustments	8 Accumulated Depreciation	9
37	Assets reclassified from equipment to improvements		\$	\$		\$	\$	\$	37
38	Message waiting line cards	1998	2,919		5			2,919	38
39	Closed circuit monitoring system	1998	17,882		5			17,882	39
40	Security system equipment	1998	9,790	653	15	653		4,896	40
41	Message waiting line	1998	16,200		5			16,200	41
42	Custom work counter	1998	1,657	110	15	110		826	42
43	Sharpen prep sink	1998	2,392	159	15	159		1,194	43
44	Walk-in refrigerator freezer	1998	40,774	4,077	10	4,077		30,579	44
45	Custom wall panel	1998	7,272	727	10	727		5,453	45
46	Three compartment sink	1998	3,248	217	15	217		1,626	46
47	Fire protection system	1998	3,887	389	10	389		2,916	47
48	Wall guards	1999	2,596		5			2,596	48
49									49
50	Electrical installatio	2001	3,681	184	20	184		920	50
51	Parking lot light fixtures	2001	421	21	20	21		105	51
52	Exit signs	2001	1,510	76	20	76		380	52
53	Nurse call box	2001	1,796	90	20	90		450	53
54	Time recorder system R&M	2001	5,363		20	268	268	1,340	54
55	Time recorder system R&M	2001	1,204		20	60	60	300	55
56	Water line R&M	2001	522		20	26	26	130	56
57	Chiller fuses R&M	2001	1,546		20	77	77	308	57
58	Disposal R&M	2001	571		20	29	29	116	58
59	Hot water tank R&M	2001	1,048		20	52	52	208	59
60	Cobbles R&M	2001	2,794		20	140	140	560	60
61	Door alarms R&M	2001	705		20	35	35	140	61
62	Exhaust R&M	2001	1,175		20	59	59	236	62
63	Disposal R&M	2001	1,412		20	70	70	281	63
64	Nurse call master	2001	1,595	80	20	80		320	64
65	Drywall/soffit	2001	2,874	144	20	144		576	65
66	Information system modul	2001	18,330	914	20	914		3,662	66
67	Information system modul	2001	1,050	53	20	53		212	67
68	Concrete sections	2002	2,923	146	20	146		584	68
69	Floor	2001	2,410	121	20	121		484	69
70	TOTAL (lines 4 thru 69)		\$ 12,085,189	\$ 647,051		\$ 647,867	\$ 816	\$ 4,850,324	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,085,189	\$ 647,051		\$ 647,867	\$ 816	\$ 4,850,324	1
2	Code alarm system	2003	3,109	311	10	311	0	466	2
3	Boiler repairs	2003	5,230	523	10	523		785	3
4	VCT sanitary sewer	2003	19,635	1,309	15	1,309		1,964	4
5	Sewer line in corridor	2005	1,944	194	10	194		194	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Management allocation					59,376	59,376		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,115,107	\$ 649,388		\$ 709,580	\$ 60,192	\$ 4,853,733	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,004,598	\$ 67,967	\$ 62,909	\$ (5,058)	10	\$ 652,836	71
72	Current Year Purchases	20,889	719	719		10	719	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,025,487	\$ 68,686	\$ 63,628	\$ (5,058)		\$ 653,555	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 16,740,594	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 718,074	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 773,208	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 55,134	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,507,288	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$ N/A	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		<u>N/A</u>		\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A

N/A

9. Option to Buy:

☐

YES

☐

NO

Terms: N/A

*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 35,346

Description: See attached schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ <u>N/A</u>	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2006 \$

13. /2007 \$

14. /2008 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Resurrection Life Center

Provider #: 0044354
07/01/2004 to **06/30/2005**

Schedule 14A

Schedule of Rental Equipment

Description	Amount
Copier	\$ 8,501
Bed Rental	10,339
Dual Channel	4,621
Knife Services	597
Lab Lease	7,674
X-ray lease	3,614
	<u>35,346</u>

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist	10A (1,2)	897 hrs	\$ 26,903		
2	Licensed Speech and Language Development Therapist	10A (2,3)	hrs			70	1,034	637	70	1,671	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	10A (1,2)	2111 hrs	63,333	7	336	1,747	2,118	65,416	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39 (2)	# of prescripts				808,092		808,092	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Exceptional Care Program									12	
13	Other (specify): DME - Oxygen/Supplies	39 (2)					9,009		9,009	13	
14	TOTAL			\$ 90,236	77	\$ 1,370	\$ 819,991	3,085	\$ 911,597	14	

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 120,111	\$ 120,111	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 343,820)	1,107,938	1,107,938	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,901	2,901	6
7	Other Prepaid Expenses	5,840	5,840	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,236,790	\$ 1,236,790	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	3,600,000	3,600,000	13
14	Buildings, at Historical Cost	11,752,293	11,713,029	14
15	Leasehold Improvements, at Historical Cost	201,721	402,078	15
16	Equipment, at Historical Cost	1,182,258	1,025,487	16
17	Accumulated Depreciation (book methods)	(5,511,532)	(5,507,288)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,224,740	\$ 11,233,306	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,461,530	\$ 12,470,096	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 32,041	\$ 32,041	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due to related parties</u>	2,527,581	2,527,581	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,559,622	\$ 2,559,622	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,559,622	\$ 2,559,622	46
47	TOTAL EQUITY (page 18, line 24)	\$ 9,901,908	\$ 9,910,474	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,461,530	\$ 12,470,096	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 9,110,993	1
2	Restatements (describe):		2
3	<u>Misc Adjustment</u>	(3)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 9,110,990	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	790,918	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 790,918	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 9,901,908	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center

0044354

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,661,653	1
2	Discounts and Allowances for all Levels	(2,625,828)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,035,825	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	507,124	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 507,124	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	60,721	13
14	Non-Patient Meals	2,447	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	933,072	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	101,225	21
22	Laundry	58,268	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,155,733	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	280,925	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 280,925	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Lending income	958	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 958	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,980,565	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,590,874	31
32	Health Care	3,477,003	32
33	General Administration	2,439,720	33
B. Capital Expense			
34	Ownership	753,420	34
C. Ancillary Expense			
35	Special Cost Centers	863,252	35
36	Provider Participation Fee	65,378	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,189,647	40
41	Income before Income Taxes (line 30 minus line 40)**	790,918	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 790,918	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Resurrection Life Center**

0044354

Report Period Beginning: 07/01/2004

Ending:

06/30/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,593	1,976	\$ 86,394	\$ 43.72	1
2	Assistant Director of Nursing					2
3	Registered Nurses	40,051	45,516	1,346,404	29.58	3
4	Licensed Practical Nurses	4,802	5,195	103,064	19.84	4
5	CNAs & Orderlies	90,612	99,658	1,213,260	12.17	5
6	CNA Trainees					6
7	Licensed Therapist	2,744	2,910	90,236	31.01	7
8	Rehab/Therapy Aides	3,992	4,421	68,015	15.38	8
9	Activity Director	1,949	2,085	35,917	17.23	9
10	Activity Assistants	10,248	11,071	150,090	13.56	10
11	Social Service Worker	5,548	6,240	138,032	22.12	11
12	Dietician	1,668	2,017	35,675	17.69	12
13	Food Service Supervisor	1,879	2,061	33,055	16.04	13
14	Head Cook	5,874	6,404	86,934	13.57	14
15	Cook Helpers/Assistants	20,215	21,877	196,820	9.00	15
16	Dishwashers					16
17	Maintenance Worker	3,320	3,604	57,369	15.92	17
18	Housekeepers	19,754	21,565	212,988	9.88	18
19	Laundry	4,940	5,544	67,170	12.12	19
20	Administrator	1,804	2,080	86,190	41.44	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,192	6,849	99,103	14.47	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,803	2,062	31,984	15.51	31
32	Other Health C: See Sch 20A	3,199	3,392	81,776	24.11	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	232,187	256,527	\$ 4,220,476 *	\$ 16.45	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	10,125	9 (3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 10,125		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Resurrection Life Center

Provider #: 0044354

07/01/2004 to 06/30/2005

Schedule 20A

Supplemental Schedule of Staffing & Salary Costs

Other Health Care

<u>Description</u>	Hours <u>Worked</u>	Hours <u>Paid</u>	<u>Amount</u>	Average Hourly <u>Wage</u>
Care Plan Coordinator	3,147	3,340	80,577	24.12
Audiologist	52	52	1,199	23.06
Total	3,199	3,392	81,776	24.11

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries		Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Frances Lachowitz	Administrator		28,730	Workers' Compensation Insurance	\$ 65,787	IDPH License Fee	\$ 1,565	
Nancy Razo	Administrator		57,460	Unemployment Compensation Insurance	9,834	Advertising: Employee Recruitment		
				FICA Taxes	293,257	Health Care Worker Background Check (Indicate # of checks performed)		
				Employee Health Insurance	723,314	Life Services Network	3,809	
				Employee Meals		City License	865	
				Illinois Municipal Retirement Fund (IMRF)*		Other Dues	325	
				Employee Retirement	231,838	Other Subscriptions	449	
				Group Life/Disability Insurance	2,256			
				Group Vision Plan	814			
				Employee Assistance and Adoption	2,956			
				Pre-employment testing	21,156	Less: Public Relations Expense	()	
				Tuition reimbursement	7,057	Non-allowable advertising	()	
				Management allocation	33,741	Yellow page advertising	()	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,392,010	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 7,013	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
B. Administrative - Other								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Resurrection Life Center

0044354

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount LSN - \$3,809
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 0 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 65,378
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 2,447
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 8%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: KPMG Peat Marwick The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit not yet complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

04:24 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CELL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-164,957	equal to	-164,957	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	773,208	equal to	773,208	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	35,346	equal to	35,346	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	90,236	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	94,496	equal to	94,496	0	O.K.	Pg16 Z12+Z14..Z16 & Pg 2	N/A-B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	819,991	equal to	819,991	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,590,874	equal to	1,590,874	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,477,003	equal to	3,477,003	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	2,439,720	equal to	2,439,720	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	753,420	equal to	753,420	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	863,252	equal to	863,252	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24H	N/A	38to41+43	4
Income Stat. Prov. Partic.	65,378	equal to	65,378	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,781,106	equal to	2,930,897	-149,791	FAILED	OK? Page 3 includes rehab	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	90,236	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	186,007	equal to	186,007	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	138,032	equal to	138,032	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	352,484	equal to	352,484	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	57,369	equal to	57,369	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	212,988	equal to	212,988	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	67,170	equal to	67,170	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	86,190	equal to	86,190	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	99,103	equal to	99,103	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,220,476	equal to	4,220,476	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	0	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	10,125	< or = to	10,125	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	0	< or = to	3,210	-3,210	O.K.	Pg20 X14..X16+X37..X39	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	7,224	-7,224	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	86,190	equal to	86,190	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	614,306	equal to	614,306	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	50,705	equal to	50,705	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,392,010	equal to	1,392,010	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	7,013	equal to	7,013	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	2,923	equal to	2,923	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	65,378	equal to	65,378	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	33,741	-33,741	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,487	equal to	4,729	-1,242	FAILED	OK includes non T18 days	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-99,042	equal to	-99,042	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	3,600,000	equal to	3,600,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	12,115,107	equal to	12,115,107	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,025,487	equal to	1,025,487	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	5,507,288	equal to	5,507,288	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	9,901,908	equal to	9,901,908	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	790,918	equal to	790,918	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..S31	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	12,461,530	equal to	12,461,530	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

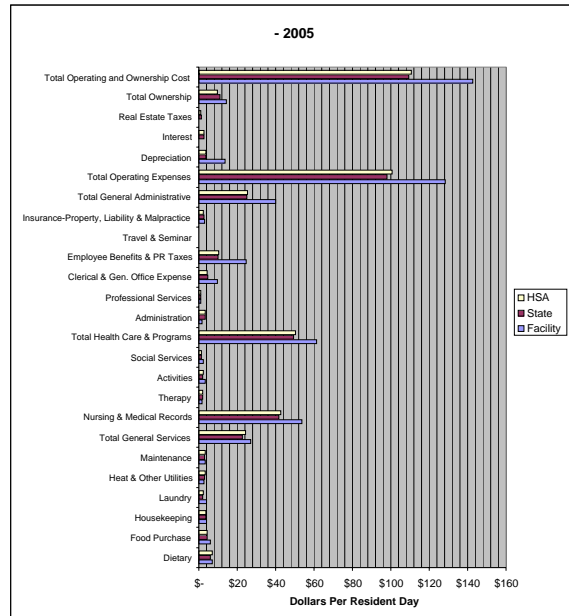
Resurrection Life Center
IDPA Comparative Data - Per Resident Day Cost
Year Ending 06/30/2005

Enter your HSA # in next column
Census (Pulls from Page 2)

1
56,793

Cost Report Line	Description	Your Facility	Average Median Cost Per Day		HSA	IDPA LTC Profiles LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)	UN-INFLATED	10th %	90th %
			State	HSA					
1	Dietary	6.90	6.10	7.02	1	6.10	7.02	6.48	5.50
2	Food Purchase	5.88	4.31	4.47	2	4.31	4.47	4.40	3.99
3	Housekeeping	4.10	3.70	3.59	3	3.70	3.59	3.68	2.91
4	Laundry	4.07	1.85	2.23	4	1.85	2.23	1.90	1.59
5	Heat & Other Utilities	2.70	2.95	3.17	5	2.95	3.17	2.93	2.71
6	Maintenance	3.27	3.01	3.26	6	3.01	3.26	3.03	2.99
8	Total General Services	26.93	22.58	24.49	8	22.58	24.49	22.99	21.14
10	Nursing & Medical Records	53.56	41.83	42.52	10	41.83	42.52	43.12	38.37
10A	Therapy	1.66	2.10	1.86	10A	2.10	1.86	2.69	3.34
11	Activities	3.50	1.91	2.18	11	1.91	2.18	1.92	1.61
12	Social Services	2.43	1.42	1.45	12	1.42	1.45	1.64	1.05
16	Total Health Care & Programs	61.33	49.48	50.39	16	49.48	50.39	51.22	46.39
17	Administration	1.52	3.36	3.33	17	3.33	3.36	3.15	3.15
19	Professional Services	0.89	0.99	1.09	19	0.99	1.09	0.85	0.83
21	Clerical & Gen. Office Expense	9.77	4.79	4.32	21	4.79	4.32	4.97	3.98
22	Employee Benefits & PR Taxes	24.51	10.09	10.42	22	10.09	10.42	11.01	8.88
24	Travel & Seminar	0.05	0.08	0.10	24	0.08	0.10	0.13	0.13
26	Insurance-Property, Liability & Malpractice	3.16	2.58	2.47	26	2.47	2.58	2.55	2.22
28	Total General Administrative	40.06	24.94	25.31	28	25.31	26.11	23.02	26.11
29	Total Operating Expenses	128.32	98.06	100.77	29	100.77	100.03	92.47	100.03
30	Depreciation	13.61	3.70	3.82	30	3.70	3.82	4.08	3.29
32	Interest	-	2.54	2.81	32	2.54	2.81	1.96	2.09
33	Real Estate Taxes	14.24	11.11	9.73	33	9.73	9.80	1.08	0.82
37	Total Operating and Ownership Cost	142.55	110.50	111.11	37	111.11	111.50	109.83	109.83

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column
Census (Pulls from Page 2)

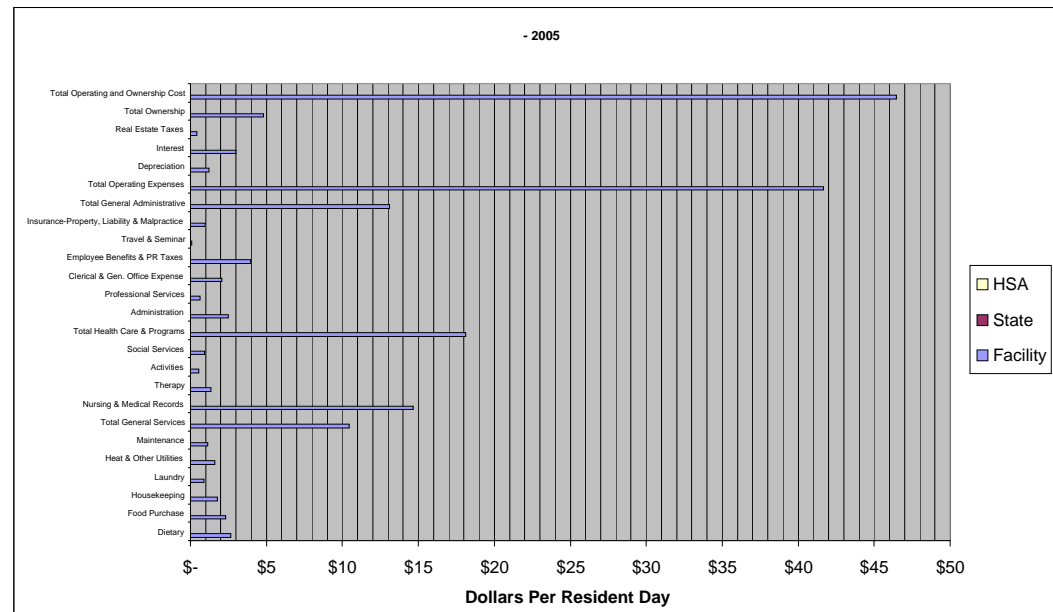
1
56,793

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	2.66	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	2.34	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	1.78	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	0.90	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	1.60	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	1.14	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	10.44	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	14.68	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	1.36	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	0.54	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	0.91	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	18.11	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	2.49	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	0.65	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	2.04	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	3.98	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.08	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	0.98	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	13.12	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	41.68	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	1.22	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	2.99	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	0.42	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	4.79	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	46.46	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

Notes:

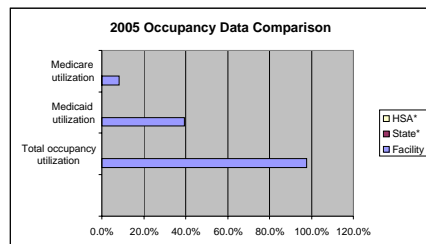
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



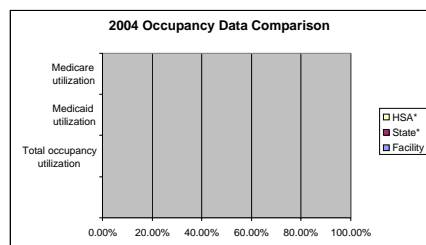
2005

	Your	State*	HSA*
	Facility		
Total occupancy utilization	97.86%	0.00%	0.00%
Medicaid utilization	39.44%	0.00%	0.00%
Medicare utilization	8.15%	0.00%	0.00%
Private pay percent utilization	50.12%	N/A	N/A
Capacity in Patient Days	58,035	N/A	N/A
Census days of service provided	56,793	N/A	N/A



2004

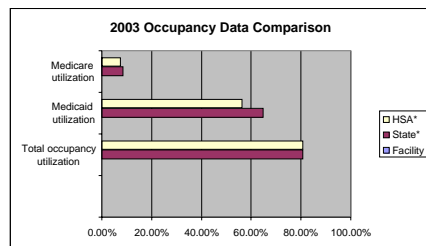
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

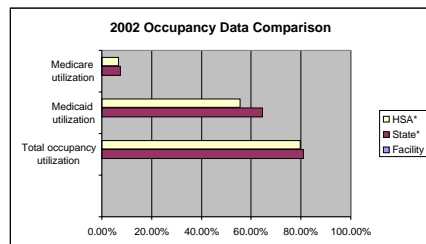
2003

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

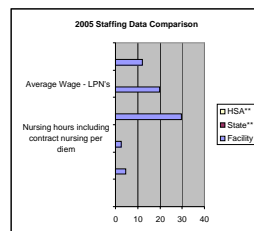


2002

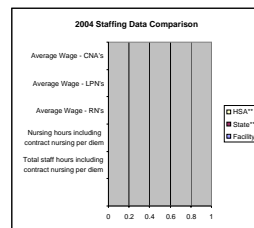
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.52	0.00	0.00
Nursing hours including contract nursing per diem	2.68	0.00	0.00
Average Wage - RN's	29.58	0.00	0.00
Average Wage - LPN's	19.84	0.00	0.00
Average Wage - CNA's	12.17	0.00	0.00

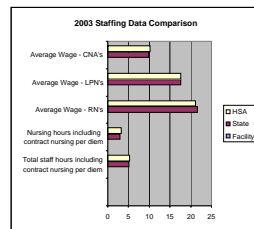


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

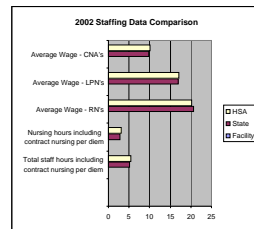


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

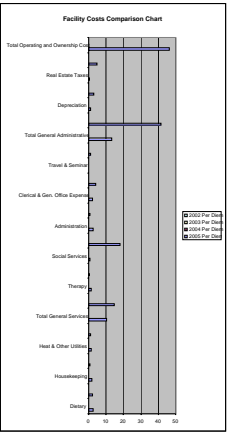
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



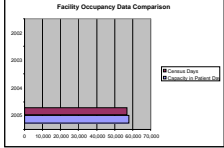
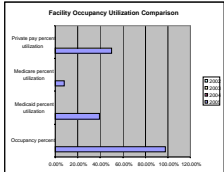
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



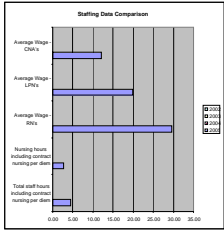
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Steno	2.04	4500/01	4500/01	4500/01
2	Food Purchase	2.24	4500/01	4500/01	4500/01
3	Housekeeping	1.79	4500/01	4500/01	4500/01
4	Laundry	4.90	4500/01	4500/01	4500/01
5	Heat & Other Utilities	1.40	4500/01	4500/01	4500/01
6	Maintenance	1.15	4500/01	4500/01	4500/01
8	Total General Services	10.64	4500/01	4500/01	4500/01
10	Nursing & Medical Records	10.68	4500/01	4500/01	4500/01
10A	Therapy	1.26	4500/01	4500/01	4500/01
11	Activities	0.54	4500/01	4500/01	4500/01
12	Social Services	0.01	4500/01	4500/01	4500/01
16	Total Health Care & Programs	18.11	4500/01	4500/01	4500/01
17	Administration	2.00	4500/01	4500/01	4500/01
19	Professional Services	0.47	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	2.06	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	2.06	4500/01	4500/01	4500/01
24	Travel & Traveler	0.08	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	0.08	4500/01	4500/01	4500/01
26	Total General Administration	11.22	4500/01	4500/01	4500/01
29	Total Operating Expenses	41.48	4500/01	4500/01	4500/01
30	Depreciation	1.22	4500/01	4500/01	4500/01
32	Interest	2.00	4500/01	4500/01	4500/01
33	Real Estate Taxes	4.12	4500/01	4500/01	4500/01
37	Total Ownership	4.79	4500/01	4500/01	4500/01
	Total Operating and Ownership Cost	46.46	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	87.80%	4500/01	4500/01	4500/01
Medicare percent utilization	38.44%	0.00%	0.00%	0.00%
Medicaid percent utilization	0.15%	0.00%	0.00%	0.00%
Private pay percent utilization	88.12%	0.00%	0.00%	0.00%
Capacity in Patient Days	18,000	0	0	0
Census Days	18,760	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	4.02	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.88	0.00	0.00	0.00
Average Wage- RN's	28.58	0.00	0.00	0.00
Average Wage- LPN's	19.84	0.00	0.00	0.00
Average Wage- CNAs	12.17	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	352,484	39,522	0	392,006	0	392,006	0	392,006
2. Food Purchase	0	337,542	0	337,542	0	337,542	(3,405)	334,137
3. Housekeeping	212,988	19,949	0	232,937	0	232,937	0	232,937
4. Laundry	67,170	222,328	0	289,498	0	289,498	(58,268)	231,230
5. Heat and Other Utilities	0	0	153,443	153,443	0	153,443	0	153,443
6. Maintenance	57,369	14,299	113,780	185,448	0	185,448	0	185,448
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	690,011	633,640	267,223	1,590,874	0	1,590,874	(61,673)	1,529,201
9. Medical Director	0	0	10,125	10,125	0	10,125	0	10,125
10. Nursing & Medical Records	2,930,897	101,275	3,210	3,035,382	0	3,035,382	6,314	3,041,696
10a. Therapy	90,236	2,890	1,370	94,496	0	94,496	0	94,496
11. Activities	186,007	5,510	7,224	198,741	0	198,741	0	198,741
12. Social Services	138,032	68	0	138,100	0	138,100	0	138,100
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	67	92	159	0	159	0	159
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,345,172	109,810	22,021	3,477,003	0	3,477,003	6,314	3,483,317
17. Administrative	86,190	0	614,306	700,496	0	700,496	(614,306)	86,190
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	50,705	50,705	0	50,705	0	50,705
20. Fees, Subscriptions & Promotion	0	0	7,013	7,013	0	7,013	0	7,013
21. Clerical & General Office	99,103	28,267	11,635	139,005	0	139,005	415,833	554,838
22. Employee Benefits & Payroll	0	0	1,358,269	1,358,269	0	1,358,269	33,741	1,392,010
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	2,923	2,923	0	2,923	0	2,923
25. Other Admin. Staff Trans	0	0	1,795	1,795	0	1,795	0	1,795
26. Insurance-Prop.Liab.Malpractice	0	0	179,514	179,514	0	179,514	0	179,514
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	185,293	28,267	2,226,160	2,439,720	0	2,439,720	(164,732)	2,274,988
29. Total General Administrative	4,220,476	771,717	2,515,404	7,507,597	0	7,507,597	(220,091)	7,287,506
30. Depreciation	0	0	718,074	718,074	0	718,074	55,134	773,208
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	35,346	35,346	0	35,346	0	35,346
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	753,420	753,420	0	753,420	55,134	808,554
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	817,101	0	817,101	0	817,101	0	817,101
40. Barber and Beauty Shop	0	0	46,151	46,151	0	46,151	0	46,151
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	65,378	65,378	0	65,378	0	65,378
43. Other (specify):*	0	0	0	0	0	0	0	0
44. Total Special Cost Ce	0	817,101	111,529	928,630	0	928,630	0	928,630
45. Grand Total	4,220,476	1,588,818	3,380,353	9,189,647	0	9,189,647	(164,957)	9,024,690

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	120,111	120,111
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	1,107,938	1,107,938
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	2,901	2,901
7. Other Prepaid Expenses	5,840	5,840
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,236,790	1,236,790
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	3,600,000	3,600,000
14. Buildings, at Historical Cost	#####	11,713,029
15. Leasehold Improvements, Historical Cost	201,721	402,078
16. Equipment, at Historical Cost	1,182,258	1,025,487
17. Accumulated Depreciation (book methods)	#####	-5,507,288
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	#####	11,233,306
25. Total Assets	#####	12,470,096
CURRENT LIABILITIES		
26. Accounts Payable	32,041	32,041
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	2,527,581	2,527,581
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	2,559,622	2,559,622
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	0
46. Total Liabilities	2,559,622	2,559,622
47. Total Equity	9,901,908	9,910,474
48. Total Liabilities and Equity	#####	12,470,096

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	10,661,653
2. Discounts and Allowances for all Levels	-2,625,828
Subtotal - Inpatient Care	8,035,825
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	507,124
7. Oxygen	0
Subtotal - Ancillary Revenue	507,124
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	60,721
14. Non-Patient Meals	2,447
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	933,072
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	101,225
22. Laundry	58,268
Subtotal - Other Operating Revenue	1,155,733
24. Contributions	0
25. Interest and Other Investments Income	280,925
Subtotal - Non-Operating Revenue	280,925
27. Other Revenue (specify):	0
28. Other Revenue (specify):	958
Subtotal - Other Revenue	958
30. Total Revenue	9,980,565
31. General Services	1,590,874
32. Health Care	3,477,003
33. General Administration	2,439,720
34. Ownership	753,420
35. Special Cost Centers	863,252
35. Provider Participation Fee	65,378
37. Other	0
40. Total Expenses	9,189,647
41. Income Before Income Taxes	790,918
42. Income Taxes	0
43. Net Income or Loss for the Year	790,918

Page

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

2005 - Average Wage Data Table

[illegible]

2005 - Staffing and Occupancy Data

[illegible]

2004 Costs

2004
Census

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

2004		2004
Costs		Census
Cost		
Report		
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2004 - Average Wage Data Table

[illegible]

2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11	
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.06	0.05	0.10	0.07	
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Cost Report		2003 Census
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.00	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	163.08

Cost Report														
Line	Description													
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%